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From:

Sent: Mon 9/13/2010 8:44 AM

To:

Cc:

Subject: RE: Convert TEFRA Investor

You are correct that the one year date under section 6229(f) during which the partner's section 6501 statute will not expire started on that date a receiver was appointed. Since that year has already expired you will have to rely on the taxpayer's underlying section 6501 period for all affected years. All taxable years ending before that date the receiver was appointed have now converted and are, thus, now subject to deficiency procedures.